

State of Indiana

2017 June Settlement Manual



Auditor of State
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Settlement Filing Information

Settlement filing is completed by submitting worksheets and documents to the Settlement Department through use of the AOS FTP site at: <https://aosftp.auditor.in.gov>. This is the same site used during the Abstract process.

The following documents must be submitted through the AOS FTP site when the June Settlement is filed with the Auditor of State's (AOS) Office:

- [Settlement Sheet Form 105](#).

The Settlement Sheet Form 105 is an Excel worksheet provided by the AOS. You may use a property tax software generated form that has been approved by AOS if it contains the same information as the prescribed form.

- [County Treasurer's Certificate of Tax Collections Form 49TC](#).

The Form 49TC is an Excel worksheet provided by the AOS. You may use a property tax software generated form that has been approved by AOS.

- [Certificate of Tax Refunds Form 17TC](#), if property tax refunds are deducted.

The Form 17TC is an Excel worksheet provided by the AOS. You may use a property tax software generated form that has been approved by AOS.

- [Excise Tax Allocation Deduction Calculation Worksheet](#) must be submitted.
- [Treasurer/Auditor Excise Tax Reconciliation Worksheet](#). This is an Excel worksheet provided by the AOS.
- Distribution/Circuit Breaker Rates Listing from your property tax software system in an excel file.
- [Quietus Worksheet](#) is to be completed, provided, and approved as a part of the settlement approval process.

Highlights of Settlement Issues

1. A checklist to verify the settlement documentation is correct and in balance is provided. The checklist must be used prior to sending settlement documents for approval. While a completed checklist is not a guarantee of an accepted submission, the checks are a representation of common errors or issues that will slow down the review.
2. The Settlement Form 105 and Apportionment Form 102 include a line in Section A to report the collections of late payment penalties on unpaid special assessments.
3. The Settlement Form 105 and the Apportionment Form 102 includes a line in Section A to allow the county to include any pre-apportionment adjustments to the settlement. These other before apportionment adjustments may include corrections to prior settlements or any other pre-apportionment adjustments deemed necessary.
4. The adjusted property tax rates are not Department of Local Government Finance (DLGF) certified property tax rates. The adjusted tax rates must be used to calculate property tax distributions by county auditors in counties where circuit breaker credit exempt referendum funds and protected funds exist. Also, Lake and St Joseph must use adjusted property tax rates where circuit breaker exempt debt service and lease rental funds exist. Adjusted property tax rates are calculated by the AOS and provided to the county auditors of the affected counties at the time of distribution of the Circuit Breaker Abstract.
5. Counties who have adopted a Property Tax Relief Amount must include these dollars in the June 2017 Settlement. Please refer to the [Apportionment Sheet](#), [Form 49TC](#), and [Settlement Sheet](#) instructions.
6. Also included in June Settlement are the Excise Tax Allocations. These include the SWETA, Welfare Excise Tax, and School Excise Tax Allocations. Please refer to the [Excise Tax Allocation Deductions](#) instructions.
7. The Treasurer's Report of Collections, 49TC, column 13 is for the county treasurer to report the collection of late payment penalties on special assessments.
8. LIT Operating Levy Freeze counties: The LIT Operating Levy Freeze Equivalency Rates provided to you by the DLGF are to be added to the certified property tax rates. These combined rates are to be used for the distribution of excise tax.
9. The Quietus Worksheet is required to be filed and approved before the approved Form 105 Settlement Sheet is sent to the county.
10. In order to help expedite the review and approval process, please submit proper backup documentation detailing any large anomalies resulting in a significant change of reporting from the information provided on your 2016 pay 2017 Abstract.

To receive preapproval, the following must be received by AOS.

- Correct spreadsheets mentioned above.
- The completed balancing checklist.
- Confirmation of certified and circuit breaker adjusted rates.
- Full submission the funds associated below:
 - SWETA, welfare and school excise tax allocations due the state
 - The fines and fees (Section C of the 105)

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Highlights of Settlement Issues

(Continued)

Remitting Funds and Approval

All funds remitted to the state must be sent electronically, unless you have an exception document on file with the Auditor of State's Office. If the remittances are combined, please provide a supporting document with a breakdown and support for your remittance amounts. Please send your notifications of ACH and support to Settlements@auditor.in.gov.

When the above documents are approved, and all remittances have been received, you will be notified of your county's pre-approval which will allow you to proceed with the settlement process. At this point, your official County Form 105 will be uploaded to the AOS FTP site along with a document that should be completed and electronically signed. Notice of final Settlement approval will be sent once the electronic signature form is completed and returned to AOS through the AOS FTP site. Both the Settlement Form 105 and the electronically signed form will be saved at the Auditor of State and the Indiana Archives and Records Administration. These electronic files should also be saved at each of the counties.

The following instructions are organized in the recommended order of completion. Please read them completely before beginning the June Settlement.

Form 17TC - Certificate of Tax Refunds

You are not required to deduct property tax refunds in the June Settlement. If property tax refunds are deducted in the June Settlement, you must file the Certificate of Tax Refunds Form 17TC with the Settlement Department.

The Form 17TC is provided by the AOS and must be used. The only exception is if your software vendor has provided an excel worksheet identical to our electronic form 17TC.

The spreadsheet contains a summary sheet (tab) for the taxing district totals and a sheet (tab) for each taxing district. The taxing district totals from each taxing district sheet (tab) are automatically computed on the summary sheet (tab).

The summary (sheet) tab is labeled Summary. The taxing district tabs are labeled A(1) through A(75). Instructions on how to rename the taxing district tabs A(1) through A(125) to your taxing district names are included below. If you need more than 75 taxing district sheets please contact our office. **DO NOT add or delete worksheets to our form.**

Entering County Name and Tax Year to Summary Sheet

To enter the county name and settlement year to the Summary Tab, enter the following information:

Where the words “ENTER COUNTY NAME HERE” appears in blue (cell A6), enter the county name.

Where the words “ENTER TAX YEAR HERE” appears in blue (cell A9), enter the year of the settlement.

The County Name and Tax Year will be automatically updated on each individual taxing district sheet.

To Rename Taxing District Tabs

To rename the tabs beginning with Tab A(1) to your taxing district names do the following:.

- Right clicking on the tab
- Select “Rename”
- Type the taxing district name and press enter

Continue this process until you have renamed a tab for every taxing district.

To complete the data for each taxing district, enter the following information:

Entering Taxing District Name to Individual Taxing District Sheet

In the cell above where “Enter Taxing District Above” appears in blue (cell A10), enter the taxing district name. The spreadsheet automatically copies the taxing district name to the Summary tab.

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Certificate of Tax Refunds - Form 17TC

(Continued)

Entering Tax Refund Information to Taxing District Sheets

After you have completed the taxing district information, you can begin entering the tax refund information for individual taxpayers.

There are 100 lines available in each taxing district tab for entry of tax refunds. If you need additional lines, please contact settlements@auditor.in.gov . We will assist you in increasing the number of lines. **Please do not delete unused worksheets.**

Below is a description of each column and what data is to be entered.

- Column One:** “To Whom Paid”: Enter the name of the taxpayer who received the refund.
- Column Two:** “Date Paid”: Enter the date the refund was paid.
- Column Three:** “Warrant Number”: Enter the check number of the refund.
- Column Four:** “Refunded to Taxpayer”: Enter the amount refunded to the taxpayer including interest paid to the taxpayer.
- Column Five:** “Property Tax Relief Amount”: Enter the PTR amount of the refund. Almost all property tax refunds for tax years prior to payable will include PTR.
- Column Six:** “**Total Refund**” is the total of the Refunded to Taxpayer amount plus the Property Tax Relief Amount. The spreadsheet calculates this amount. The spreadsheet automatically calculates the totals for each taxing district and copies the taxing district name and totals to the “**Summary Tab.**”

If the tax refunds are included in the June Settlement, the spreadsheet must be submitted to the AOS FTP site when the Settlement is filed.

Applying Form 17TC Data to Apportionment Sheet Form 102

The taxing district total of the Form 17TC is entered on Line 4, **Less: Erroneous Tax, Penalties and Interest Refunded**, in the **Net Tax, Penalty and Interest** column of Section A of the Apportionment Sheet.

The taxing district total of the **Total Tax Relief Amount** column of the Form 17TC is entered on Line 4, **Less: Erroneous Tax, Penalties and Interest Refunded**, in the **Property Tax Relief Amount** column of Section A of the Apportionment Sheet.

The taxing district total of the **Total** column of the Form 17TC should agree with the **Total** column of Line 4, **Less: Erroneous Tax, Penalties and Interest Refunded** of the Apportionment Sheet Form 102, Section A.

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Treasurer and Auditor Excise Tax Reconciliation Worksheet

The Treasurer and Auditor Excise Tax Reconciliation Worksheet is used to reconcile the License Excise Tax. Making certain the reconciliation worksheet is complete and correct will provide assurance the balance of License Excise Tax for the next settlement is accurate. The License Excise Tax amount reported by the county treasurer on the Form 49TC will be a different amount from the amount distributed by the county auditor.

Following are instructions for the amounts to be entered on each line of the Treasurer and Auditor Excise Tax Reconciliation Worksheet.

County Treasurer Certified Excise Tax

The amount entered on this line is the amount certified by the county treasurer on the License Excise Tax Collected line in Column 3, Line 89 of the Treasurer's Certification of Tax Collections Form 49TC. The excise tax certified on the Form 49TC must be the total of all excise tax types shown in the Other Sources Section of the treasurer's cash book as of the date of the treasurer's certification. The total excise tax types may include vehicle excise tax, auto excise tax, watercraft excise tax, aircraft excise tax, auto rental excise tax, excise tax replacement, and/or lottery credit. The total excise tax certified by the county treasurer does not include excise surtax and wheel tax.

Plus: Excise Tax Advance Total

The amount entered on this line is the excise tax amount advanced to taxing units since the last settlement. Each time excise tax was advanced a quietus should have been prepared and posted to the treasurer's cash book and the auditor's funds ledger. On the treasurer's cash book, the quietus should have reduced the excise tax in the "Other Sources" section of the cash book and increased the funds ledger amount in the "Funds Ledger" section of the cash book. The excise tax certified by the treasurer is the excise tax shown in the "Other Sources" section of the cash book as of the certification date. This excise tax amount should have been reduced by the amount of the excise tax advances, but the excise tax included in the settlement by the county auditor is not reduced by the excise tax advances. This is why the excise tax advance amount is a Treasurer and Auditor Excise Tax Reconciliation item.

Minus: Excise to be distributed at Settlement

The amount entered on this line is the total of Column 8 of the Form 49TC. The excise tax to be distributed is the excise tax determined by the county auditor as of the county auditor's cut-off date minus the excise tax allocation amounts and minus the amount, if any, deducted for watercraft excise tax refunds. The county auditor's excise tax cut-off date is the "as of" date chosen by the county auditor to include excise tax in the settlement. The June Settlement excise tax cut-off date is the end of March. The December Settlement excise tax cut-off date is the end of September. The excise tax cut-off date can be another date as long as it is reasonable and is consistent from year to year.

The amount entered on this line must be entered as a positive amount.

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Treasurer and Auditor Excise Tax Reconciliation Worksheet

(Continued)

Minus: Excise Tax to be distributed to County General Fund for Reimbursement of Watercraft Excise Tax

The amount entered on this line is the amount deducted from excise tax for reimbursements of watercraft excise tax refunds paid from the county general fund. If a refund of watercraft excise tax is paid by the county, the county should be reimbursed from excise tax at the next settlement. The reimbursement is accomplished by deducting the refund amount from the applicable taxing district excise tax amount. This deduction occurs before the calculation of the excise tax allocation amounts. A quietus to the general fund equal to the refund deduction amount is prepared at the time settlement quietuses are prepared. When settlement quietuses are posted to the cash book the excise refund quietus is posted against the excise tax in the "Other Sources" section of the cash book. This reduces the excise tax in the "Other Sources" section of the cash book. The quietus is also posted to the "Funds Ledger" section of the cash book to increase the "Funds Ledger" section of the cash book.

The amount entered on this line must be entered as a positive amount.

Minus: Welfare and School Excise Tax Allocations

The amount entered on this line is the Remittance to State amount from the Excise Tax Allocation Worksheet.

Equals Treasurer and Auditor Excise Tax Difference

The worksheet calculates this line. The calculation is Line 1 plus Line 2 minus Lines 3, 4, and 5. If this reconciliation worksheet is completed correctly, Line 6 should rarely equal zero because there is almost always a timing difference between the excise tax certified by the county treasurer and the excise tax included in the settlement by the county auditor. A difference amount on Line 6 is acceptable, but Lines 7 through 9 should account for the difference and Line 10 should equal zero.

Plus: Auditor of State Excise Tax Cut Replacement Distribution Included by County Auditor in Excise Tax, but Not Received by County Treasurer by Treasurer Certification Date and Not Included in Treasurer's Certified Amount

June-

If the county auditor's June Settlement excise tax cut-off date is the end of March and the county auditor included in the June Settlement excise tax the auditor of state excise tax cut replacement distribution sent in April for the March excise tax cut and the county treasurer did not include in the excise tax certification the excise tax cut replacement distribution sent in April for the March excise tax cut, the April excise tax cut replacement distribution for the March excise tax cut is the amount shown on this line.

December-

If the county auditor's December Settlement excise tax cut-off date is the end of September and the county auditor included in the December Settlement excise tax the auditor of state excise tax cut replacement distribution sent in October for the September excise tax cut and the county treasurer did not include in the excise tax certification the excise tax cut replacement distribution sent in October for the September excise tax cut, the October excise tax cut replacement distribution for the September excise tax cut is the amount shown on this line.

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Treasurer and Auditor Excise Tax Reconciliation Worksheet

(Continued)

Minus: Excise Tax Received After the Auditor Cut-Off Date

The amount entered on this line is the excise tax received by the treasurer after the county auditor's cut-off date and is not included in the settlement by the county auditor, but is posted to the treasurer's cash book and included in the treasurer's certified excise tax amount.

June-

If the county auditor's June Settlement excise tax cut-off date is the end of March and the treasurer receives deposits of April excise tax that are posted to the cash book and included in the certified excise tax amount, the April deposits are shown on this line.

December-

If the county auditor's December Settlement excise tax cut-off date is the end of September and the treasurer receives deposits of October excise tax that are posted to the cash book and included in the certified excise tax amount, the October deposits are shown on this line.

The above scenarios typically occur when the treasurer's practice is to post branch excise to the cash book at the same time the BMV reports the branch deposits to the treasurer.

Plus: Excise Tax Included by County Auditor in Excise Tax and is Excise Tax Received Within the County Auditor's Excise Tax Cut-off Date, but not Yet Posted to the County Treasurer's Cash Book and Not Included in the Treasurer's Certified Amount

The amount entered on this line is the excise tax received by the treasurer by the county auditor's cut-off date and is included in the settlement by the county auditor, but is not posted to the treasurer's cash book and is not included in the treasurer's certified excise tax amount.

June-

If the county auditor's June Settlement excise tax cut-off date is the end of March and not all of the deposits of March excise tax are posted to the cash book and included in the certified excise tax amount, the un-posted and uncertified March excise tax amounts are shown on this line. This typically occurs when the treasurer only post branch excise tax to the cash book when the branch bank statement is received and the March bank statement received in April and posted in April did not included all of the March excise tax amounts.

December-

If the county auditor's December Settlement excise tax cut-off date is the end of September and not all of the deposits of September excise tax are posted to the cash book and included in the certified excise tax amount, the un-posted and uncertified September excise tax amounts are shown on this line. This typically occurs when the treasurer only post branch excise tax to the cash book when the branch bank statement is received and the September bank statement received in October and posted in October did not included all of the September excise tax amounts.

It would be extremely rare to have an amount on Line 8 and an amount on Line 9.

Equals: Reconciled Difference

The amount on this line is calculated by the worksheet. The calculation is Line 6 plus Line 7 and 9 minus Line 8. If this reconciliation worksheet is completed correctly and the treasurer and auditor excise tax accounting are in balance, this line will equal zero.

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Excise Tax Allocation Deductions

Prior to the calculation of the distribution of excise tax a portion of excise tax is deducted for allocations to be remitted to the Settlement Department at Settlement. The calculation of the allocations will be made using the Excise Tax Allocation Deduction Worksheet provided by the AOS. The AOS provides the Excise Tax Allocation Deduction Worksheet to each county.

At Settlement enter in the “Total Excise” column of the Excise Tax Allocation Deduction Worksheet the excise tax available for distribution before the deduction of the excise tax allocations.

The Excise Tax Allocation Deduction Worksheet will calculate the SWETA Deduction, the Welfare Excise Tax Allocation Deduction and the School Excise Tax Allocation Deduction based on the excise tax amount entered in the “Total Excise” column and the excise tax allocation factors entered in the SWETA, Welfare and School factor columns.

In the final column of the Excise Tax Allocation Deduction Worksheet is the excise tax amount for distribution after the deduction of the allocations. The excise tax amount in the final column is the excise tax amount to be entered in Column 8 of the County Treasurer’s Certificate of Tax Collections – Form 49TC. The excise tax amount in the final column of the Excise Tax Allocation Deduction Worksheet is also the excise tax amount entered on the “License Excise Tax for Apportionment” line of the Apportionment Sheet and the Settlement Sheet.

The Excise Tax Allocation Deduction Worksheet must be submitted to the AOS FTP site when the Settlement is filed.

At the time the Settlement quietus are prepared the total of the Excise Tax Allocation Deduction Worksheet must quietus to a separate fund. You can, if you like, quietus all three allocation amounts to the same fund you have quietus SWETA to in the past, or you can establish a new fund and quietus all three of the allocations to the new fund.

At the time Settlement distributions are issued to taxing units, a remittance must be made to the Settlement Department for the total of the excise tax allocation deductions.

Final approval of the Settlement will not be given until the Settlement Department has received the remittance of the total excise tax allocations as shown on the Excise Tax Allocation Deduction Worksheet.

Form 102 - Apportionment Sheet, Section A

The Apportionment Sheet Form 102 is very similar to the Settlement Sheet Form 105. Both have a Section A for June Settlement, a Section A-1 for December Settlement, and a Section B for the apportionment of taxes. Only the Settlement Sheet Form 105 has a Section C for fines and fees due state amounts. An Apportionment Sheet Form 102 is prepared for each taxing district. The Settlement Sheet Form 105 is the total of all Apportionment Sheets. Many counties have replaced Apportionment Sheets with worksheets generated from tax systems, or have created Apportionment Sheets with spreadsheet software. Whether you use the State Board of Accounts prescribed Apportionment Sheet, worksheets generated by your tax system, or an electronic spreadsheet created using spreadsheet software, the following instructions apply to the completion of the Apportionment Sheet.

Line 2 - Property Tax

Net Tax, Penalty and Interest Column – Is the amount certified by the treasurer in column 1 of the Treasurer's Certificate of Tax Collections Form 49TC. If the treasurer has included surplus tax collections in column 1 of the Form 49TC, the amount on line 2 should be the column 1 amount of the Form 49TC less the surplus tax collections.

Property Tax Relief Amount Column – Is the amount certified by the treasurer in column 2 of the Treasurer's Certificate of Tax Collections Form 49TC.

Total Column - The amount in the **Total** column is the total of the Net Tax Penalty & Interest column and the Property Tax Relief Amount column.

Line 4 - Less: Erroneous Tax, Penalties and Interest Refunded

Net Tax Penalty and Interest Column – Is the amount from the **Refunded to Taxpayer** column of the Certificate of Tax Refunds Form 17TC.

Property Tax Relief Amount Column – Is the amount from the **Total Tax Replacement Credit** column of the Certificate of Tax Refunds Form 17TC.

Total Column - The amount in the **Total** column is the total of the Net Tax Penalty & Interest column and the Property Tax Relief Amount column. This amount should also equal the Total Refund column of the 17TC.

Line 5 –Plus Late Payment Penalties on Unpaid Special Assessments

Line 5 is where the late payment penalties collected on unpaid special assessments is reported. The total reported on Line 5 must agree with the total district amount reported in the Special Assessment Penalties worksheet of the 49TC.

Special assessments include Sewer Liens, Weed Liens, etc.

Total Column – The amount in the **Total** column is the same as the amount in the Net Tax Penalty & Interest column.

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Form 102 - Apportionment Sheet,
Section A
(Continued)

Line 6 - Other before Apportionment Adjustments

NOTE: The Apportionment Form 102, Section A, Line 6 is the amount of pre-apportionment adjustments to the settlement. Pre-apportionment adjustments may include corrections to prior settlements, ineligible homestead back taxes and civil penalties, or any other pre-apportionment adjustments deemed necessary.

Net Tax Penalty and Interest Column – Line 6 of the Section A of the Apportionment Sheet is amount of any pre-apportionment adjustments that need to be made.

Line 7 - Net Property Tax for Apportionment

Net Tax Penalty and Interest Column - Line 7 of Section A of the Apportionment Sheet is equal to line 2 plus line 4 plus line 5 plus 6. The **Net Tax Penalty and Interest** column amount on line 7 of Section A of the Apportionment Sheet is the amount to be entered in column 5, Total Current and Delinquent Tax, Penalties, and Interest Distributed, of the Treasurer's Certificate of Tax Collections Form 49TC.

Property Tax Relief Amount Column - Line 7 of Section A of the Apportionment Sheet is equal to line 2 plus line 4 plus 6. The **Property Tax Relief Amount** column on line 7 of Section A of the Apportionment Sheet is the amount to be entered in column 6, Property Tax Relief Amount Distributed, of the Treasurer's Certificate of Tax Collections Form 49TC.

Total - Line 7 of Section A of the Apportionment Sheet is equal to line 2 plus line 4 plus line 5 plus 6. The **Total** column amount on line 7 of Section A of the Apportionment Sheet is the amount of property tax to be apportioned in the June Settlement and is the amount to be entered in column 7, Total Property Tax for Distribution, of the Treasurer's Certificate of Tax Collections Form 49TC.

Also, the total of the **Total Net Property Tax** column of **Section B** of the Apportionment Sheet **must agree** with the **Total** column on **line 7 of Section A** of the Apportionment Sheet.

Line 8- License Excise Tax for Apportionment

Line 8 of Section A of the Apportionment Sheet is equal to the amount of excise tax apportioned in the June Settlement.

The amount on line 8 is the amount for column 8, License Excise Tax Distributed column of the Treasurer's Certificate of Tax Collections Form 49TC. Do not include SWETA, welfare excise tax, or school excise tax in Column 8 of the 49TC. The excise tax apportioned is the excise tax after the deduction of the state welfare excise tax, the welfare excise tax, and school excise tax allocations. Worksheets and instructions for calculating the state welfare excise tax, the welfare excise tax and the school excise tax allocations were provided previously.

Do not include the state welfare excise tax, the welfare excise tax, or the school excise tax allocations on line 5 of the Apportionment Sheet.

**Form 102 - Apportionment Sheet,
Section A**
(Continued)

Also, do not include the state welfare excise tax, the welfare excise tax, or the school excise tax allocations in Section B of the Apportionment Sheet.

The total of the **License Excise Tax** column of **Section B** of the Apportionment Sheet must agree with **TOTAL** column on **line 8 of Section A** of the Apportionment Sheet.

Line 9- Total for Apportionment

Line 9 of Section A of the Apportionment Sheet is equal to line 7 plus line 8. The **Total** column of line 9 should agree with column 9 Total Distributed column of the Treasurer's Certificate of Tax Collections Form 49TC.

Form 102 - Apportionment Sheet, Section B

In Section B enter the apportionment of property tax and license excise tax. The amount of property tax apportioned will be the total of line 7 of Section A. The amount of license excise tax apportioned will be the total of line 8 of Section A. The section B total should agree with the section A, line 9 "Total for Apportionment" total.

Most counties have computer programs that calculate the apportionment. Instructions on how to test your program's apportionments though manual calculation is located on page [9-38](#) of the [County Auditor's Manual](#).

The property tax rates used to apportion property taxes are the property tax rates certified by the DLGF, except for taxing districts in counties where there are circuit breaker credit exempt referendum funds, protected debt funds, and for Lake and St. Joseph circuit breaker credit exempt debt service and lease rental funds. In these taxing districts, adjusted property tax rates are used to calculate the distribution of property taxes.

The DLGF certified rates are adjusted to exempt the affected funds from the circuit breaker revenue loss. The adjusted property tax rates are calculated by the AOS based on the circuit breaker credit amount reported on the current year abstract. The adjusted property tax rates are provided by the AOS to the county auditor of the affected counties.

The property tax rates used to apportion excise tax in counties that have adopted the Operating Levy Freeze LIT are the DLGF certified property tax rates plus the DLGF LIT equivalency rates. The property tax rates used to apportion excise tax in counties that have not adopted the Operating Levy Freeze LIT are the DLGF certified property tax rates.

If a TIF area exists in a taxing district, the amount of property tax that is to be distributed to the Redevelopment Commission **must be deducted before the apportionment of property taxes is calculated**. The amount of property tax to be deducted and distributed to the Redevelopment Commission will be the TIF taxes. The amount of property tax to be distributed to the Redevelopment Commission is entered as a fund amount at the bottom of Section B, Line 100.

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Form 102 - Apportionment Sheet,
Section B
(Continued)

County auditors determine the amount of TIF dollars to distribute to a Redevelopment Commission by tracking payments. TIF payments must be tracked parcel by parcel and delinquencies must be shown separately on the TIF District line of the next year's Abstract.

The Form 49TC **must be submitted to the AOS FTP site** to the Settlement Department when the Settlement is filed.

The Excel spreadsheet Form 49TC must be provided to the treasurer at the beginning of the June Settlement process.

Form 49TC - Treasurer's Certificate of Tax Collections

The Treasurer will complete Columns 1 through 4 and Column 13.

In the **Property Tax Relief Amount Column**, Column 2, the treasurer should certify the LIT for Property Tax Relief, if applicable.

Column 3 is the total of Columns 1 through 2.

In the Add: License Excise Tax Collected located below the total line of column 3 the treasurer will certify the license excise tax collections from the Treasurer's cashbook as of the time property tax collections are certified.

Other Collections items of Column 3 of the 49TC are completed as follows:

Excess (Surplus Tax) from Column 4

The treasurer will list the following from the **Other Sources** section of the Cashbook: Demand Fees, Tax Sale Costs, Conservancy District collections, and Late Payment Penalty on Special Assessments collections on the designated lines of the form.

On the other available lines the treasurer will certify other collections from the "Other Sources" section of the Cashbook as necessary within the county.

Examples of other collections may include:

1. Non-sufficient Fund Check Fee collections
2. Sewer Lien collections
3. Weed Cutting Lien collections
4. Line Fencing Lien collections
5. Storm water Lien collections
6. Drainage or Ditch collections
7. Late Payment Penalties on Special Assessments.
8. Any other certified collections to be distributed

In the **Excess (Surplus) Tax Column**, Column 4, the treasurer will certify surplus tax collections.

The **Special Assessment Penalties worksheet**, the treasurer will certify the amount by district of the Late Payment Penalties on Special Assessments collected, Column 13 of the 49TC. The total of Column 13 must agree with the amount reported in "Other Collections" in of the 49TC, Column 3 for Late Payment Penalty on Special Assessments Collected.

The auditor will need to know the late payment penalty collections on special assessment by taxing district as the auditor must make a before apportionment adjustment in each applicable taxing district. After the late payment penalties on special assessments are entered as a before apportionment adjustment, the tax system will include the late payment penalties in the apportionments.

Col. 13, Settlement of Late Payment Penalties

The amount should contain an amount if additional property taxes are claimed by a county if the amount has credit to property. This should reconcile with the Treasurers reported Late Payment Penalty on Special Assessments at the bottom of Column 3.

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Form 49TC - Treasurer's Certificate of Tax Collections

(Continued)

The Auditor's part of the 49TC is completed as follows:

Col. 5, Total Current and Delinquent Tax, Penalties and Interest Distributed

The amount in the **Net Tax Penalty and Interest** column of Line 7, **Net Property Tax for Apportionment** line, of the Apportionment Sheet Section A.

Also, Column 5 should equal Column 1 of the Form 49TC adjusted for the total deductions before apportionment, which includes amounts refunded to taxpayers (amounts on the Certificate of Tax Refunds Form 17TC), late payment penalties collected on special assessments, and other settlement adjustment amounts.

If the treasurer included surplus tax collections in Column 1 of the Form 49TC, Column 4 will also be less than Column 1 by the amount of the surplus tax collected.

Col. 6, Property Tax Relief Amount Distribution

The amount in the **Property Tax Relief Amount** column of Line 7, **Net Property Tax for Apportionment** line, of the Apportionment Sheet.

Col. 7, Total Property Tax for Distribution

The amount in the Total column of Line 7, **Net Tax for Apportionment** line, of the Apportionment Sheet.

Column 7 of the Treasurer's Certificate of Tax Collections Form 49TC also equals column 5 plus column 6 of the Form 49TC.

Col. 8, License Excise Tax Distributed

The amount on Line 8, **License Excise Tax Apportionment** line, of the Apportionment Sheet. The column 8 amount will be the excise tax amount after the state welfare excise tax, welfare excise tax, and school excise tax allocations have been deducted.

DO NOT include the state welfare excise tax, the welfare excise tax, or the school excise tax allocation in Column 8, License Excise Tax Distributed column of the Form 49TC.

Col. 9, Total Distributed

The amount in the **Total** column of Line 9, **Total for Apportionment** line, of the Apportionment Sheet.

Column 9 of the Form 49TC also equals column 7 plus column 8 of the Form 49TC.

105 - Settlement Sheet

The Settlement Sheet, Form 105 is an electronic spreadsheet provided by our office. The county auditor or staff member will input data to the spreadsheet, complete, and submit to the AOS FTP site. Notice of final Settlement approval will be sent once the electronic signature form is completed and returned to AOS through the AOS FTP site.

The Settlement Sheet, Form 105 provided by the Auditor of State must be used for the official filing of the Settlement. Some software providers have a Settlement Sheet, Form 105 that has been approved by the AOS for use by the county.

The Settlement Sheet, Form 105 **must** balance completely. Settlement Sheets that **do not balance** will be returned and the settlement will not be approved.

Section A

Settlement Sheet Form 105 Section A is the total of Section A of the entire county's Apportionment Sheets. Please see Form 102 Apportionment Sheet, Section A instructions for additional information.

Section B

The total of the **Total Net Property Tax** column in Section B of the Settlement Sheet **must** agree with the total of line 7 of Section A of the Settlement Sheet.

The total of the **License Excise Tax** column in Section B of the Settlement Sheet **must** agree with the total of line 8 of Section A of the Settlement Sheet. Excise Tax Allocation Deduction amount money is not shown in Section A or Section B. The excise tax shown in Section A and Section B is after the SWETA, Welfare and School Excise Tax Allocation deduction.

Please see Form 102 Apportionment Sheet Section B instructions for additional instructions.

Section C

The amounts for Section C are taken from the county's Funds Ledger. **Do not** change the name of any of the funds listed in **Section C**. If you have an additional fine or fee due the State that is not listed please write it in on a blank line.

The fines and fees reported are the amounts from the funds ledger as of May 31st. If your settlement is processed prior to May 31st, you may remit the April 30th balance.

If your settlement is not processed and approved by June 30th, the total funds ledger fines and fee amounts listed in Section C **must be remitted by June 30th**. The "Report to State Auditor of Settlement Fines and Fees Due State" form must be used to report the amounts.

NOTE: SWETA (State Welfare Excise Tax Allocation), Welfare Excise Tax Allocation and the School Excise Tax Allocation ARE NOT listed in Section C.

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Fines and Fees Form 105, Section C

INFRACTION JUDGEMENT – [IC 34-28-5-5](#)

Funds collected by the Clerk of Courts as judgments for violations of statutes defining infractions, for violations of ordinances, or for pleading nolo contendere for a moving traffic violation are remitted on a monthly basis to the county Auditor. The county Auditor will remit the infraction judgment amounts to the state auditor's office each June and December.

OVERWEIGHT VEHICLE FINE - [IC 9-20-4](#)

Civil Penalties for the transportation of a load on a registered and licensed vehicle or combination of vehicles in excess of the limit fixed in the application for registration. The fine is collected by the County Clerk and is remitted to the County Auditor on a monthly basis. The county Auditor will remit the fee to the state auditor's office each June and December.

SPECIAL DEATH BENEFIT - [IC 35-33-8-3.2](#)

A \$5.00 fee collected by either the Clerk of the Circuit Court and/or the County Sheriff, if authorized by the Clerk to accept bail bonds; surety bonds; deposit of cash or securities in an amount equal to the bail; bond secured by real estate in the county, where .33 of the true tax value less encumbrances is at least equal to the amount of the bail; and each real estate bond. The \$5.00 special death benefit fee should be retained by the Clerk or Sheriff when the defendant is required to execute a bail bond by depositing cash or securities in an amount not less than 10% of the bail and is not dependent on the outcome of the case. The Clerk and/or Sheriff shall remit the fees to the county Auditor on a monthly basis.

The county Auditor will remit the death benefit fee to the state auditor's office each June and December. The state auditor's office receipts the special death benefit remittance into the appropriate fund of the Public Employee's Retirement Fund.

SALE DISCLOSURE FEE - [IC 6-1.1-5.5](#)

Before a conveyance document is filed with the county auditor a sales disclosure form must be filed. The information is used by the county assessor to formulate trending factors based on sales information. There is a \$10 sales disclosure fee to be paid with the filing. \$5 of the \$10 fee shall be retained by the county for deposit in the County Sales Disclosure Fund. The other \$5 of the \$10 fee is sent to the state auditor's office each June and December settlement. The county should have two sales disclosure funds, one for the county's share of the fee and the other fund for the state's share.

CORONER'S CONTINUING EDUCATION FEE - [IC 16-37-1-9](#)

A non-reverting state coroners training and education fund that requires if the local department of health is charging a fee for a Certificate of Death under IC 16-20-1-27, a two dollars (\$2) (after June 30, 2013, and before July 1,

2018) coroners' education fee must be added to this rate. The local health department shall deposit this fee with the county auditor monthly. The County Auditor is to remit the money to the AOS each June and December.

ADULT & JUVENILE OFFENDER INTERSTATE COMPACT FEE - [IC 11-13-4.5-4](#)

This is a \$125.00 application fee charged to parolees and probationers who apply to leave the state. The parole fee is collected by the state department of corrections. The probationer fee is collected by county probation departments and/or county clerks. The probationer fees are remitted monthly to the county auditor. 50% of the fees remitted to the county auditor are to be quietus to the county offender transportation fund. The other 50% of the fees should be quietus to a separate fund called the Adult & Juvenile Offender Compact Fee Fund to be remitted to the state auditor's office each June and December settlement.

Fines and Fees Form 105, Section C

(Continued)

MORTGAGE RECORDING FEE - [IC 24-9-9-1](#)

The county recorder assesses a \$3 fee for each mortgage recorded. The fee is remitted to the county auditor on a monthly basis. \$0.50 of the fee is quietus to the County Recorder's Records Perpetuation Fund. The balance of \$2.50 is quietus to the Mortgage Fee Fund and is remitted to the state auditor's office each June and December settlement.

CHILD RESTRAINT FINE - [IC 9-19-11](#)

Fine was established for violations of improper or non-existent child restraint systems in vehicles. The County, city and town court clerks collect the fines and should remit the fine to the county Auditor on a monthly basis. The child restraint fines are remitted to the auditor of state's office with each June and December settlement.

CANINE RESEARCH AND EDUCATION FUND - [IC 6-9-39](#)

If a county fiscal body adopts a County Option Dog Tax, 20% of the collections are to be remitted to the AOS for deposit in the Canine Research and Education Fund. The other 80% is kept at the county for the uses designated by the fiscal body. The county auditor remits the 20% of the collections to the AOS each June and December settlement.

FOREST RESTORATION FUND

For classified forest or wildlands property classified after June 30, 2006 and withdrawn after July 1, 2007

back taxes, interest, and withdrawal penalties are charged. The Department of Natural Resources has a worksheet used for calculating the back taxes, interest and penalties.

The amounts of back taxes are charged as if the property had not been classified. The tax rates and PTRC rates to be used when calculating the back taxes are the tax rates and PTRC rates in effect for each year calculated. The back taxes are calculated for the lesser of 10 years or the years the property was classified. Interest is calculated for each year of back taxes charged at a rate of 10% per year.

There are also penalties that apply. The withdrawal penalties are \$100 per withdrawal plus \$50 per acre withdrawn. The back taxes, interest and penalties should be charged as a special assessment. The back taxes collected, interest and 25% of the withdrawal penalty are receipted to the county general fund. 75% of the withdrawal penalty is receipted into the Forest Restoration Fund and remitted to the state with the other fines and fees by June 30, 2010.

For classified forest or wildlands property classified prior to June 30, 2006 and are withdrawn back taxes, interest, and withdrawal penalties are charged. The Department of Natural Resources has a used for calculating the back taxes, interest and penalties.

The amounts of back taxes are charged as if the property had not been classified. The tax rates and PTRC rates to be used when calculating the back taxes are the tax rates and PTRC rates in effect for each year calculated. The back taxes are calculated for the lesser of 10 years or the years the property was classified. Interest is calculated for each year of back taxes charged at a rate of 10% per year.

There are no additional penalties that apply. The back taxes and interest should be charged as a special assessment. The back taxes and interest collected are receipted to the county general fund.

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Fines and Fees Form 105, Section C

(Continued)

SEX/VIOLENT OFFENDER REGISTRATION FEE - [IC 36-2-13-5.6](#)

Effective July 1, 2007, the legislative body of a county may adopt an ordinance requiring the local law enforcement authority to collect an annual sex or violent offender registration fee and a sex or violent offender address change fee. If your county adopted the Sex or Violent Offender Registration Fee; Sex or Violent Offender Address Change Fee 10% of any fees collected must be remitted to the State Sex and Violent Offender Fund per IC 36-2-13-5.6.

The local law enforcement authority shall transfer fees collected to the county auditor of the county. The amount collected is to be receipted into the county sex and violent offender administration fund. 90% of the fees remitted to the county auditor are receipted to the county sex or violent offender administration fund. At the time of semi-annual settlement 10% of the collections are to be remitted with other fines and fees to the Auditor of State. The Auditor of State will receipt the fees into the State Sex and Violent Offender Fund.

DLGF HOMESTEAD PROPERTY DATABASE FUND - [IC 6-1.1-12-37\(f\)](#)

If an individual's use of property changes so that part or all of the property no longer qualifies for a HSC and the individual fails to notify the county auditor within the 60 day notification required by IC 6-1.1-12-37(f), the individual is liable for the additional taxes resulting from the change in the HSC or the termination of the HSC. The individual is also liable for a 10% civil penalty on the additional taxes. The county auditor shall issue a notice to the individual including a statement the payment is due to the auditor within 30 days of the notice. If payment is made to the auditor within 30 days of the notice, the auditor shall quietus the additional tax amount collected and 99% of the 10% civil penalty amount collected to the County Auditor's Ineligible Deductions Fund. The balance of the civil penalty (1% of the 10% civil penalty) amount collected is quietus to the DLGF Homestead Property Database Fund.

If payment is not received by 30 days of the notice sent by the auditor, the additional tax and civil penalty are added to the tax duplicate for collection. When collected by the county treasurer, the tax amount and civil penalty amount are posted separately in the other sources of the cash book. At settlement the county treasurer will certify in the Other Collections Section of the 49TC the Ineligible HSC Tax Collection amount and Civil Penalty amount. The collection amount of the ineligible HSC tax and 99% of the civil penalty collection amount is quietus to the County Auditor's Ineligible Deductions Fund. The remaining 1% of the civil penalty collection amount is quietus to the DLGF Homestead Property Data Base Fund.

At each semi-annual settlement the balance of the DLGF Homestead Property Database Fund is remitted with other fines and fees to the Auditor of State.

VIOLENT CRIME VICTIMS COMPENSATION FUND – [IC 11-10-8-6\(a\)](#)

The earnings of an offender employed in a work release program under this chapter, less payroll deductions required by law and court ordered deductions for satisfaction of a judgment against the offender shall be surrendered to the department or its designated representative. After the distribution of any state and federal income taxes and social security deductions not otherwise withheld and, if applicable, after the distribution of the cost of membership in an employee organization, ten percent (10%) of the offender's gross earnings are to be deposited in the violent crime victims compensation fund established by IC 5-2-6.1-40. IC.11-10-8-6(a) also addresses the handling of the balance of the earnings of an offender.

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Quietus Worksheet

The AOS has provided a Quietus worksheet to assist the county auditor and county treasurer with the final steps of the property and excise tax settlement. There are now four separate worksheets to complete and a summary worksheet.

Quietus Summary

Only enter the county name and the settlement period.

Where the words “ENTER COUNTY NAME HERE” appears in blue (cell A4), enter the county name.

Where the words “ENTER TAX YEAR HERE” appears in blue (cell E4), enter the year of the settlement.

The County Name and Tax Year will be automatically updated on each worksheet in the workbook.

The worksheet will automatically insert the totals of the Property Tax Quietus, the Excise Tax Quietus, and the Additional Settlement Quietus and provide the total transfer by quietus. This total should also be the same amount the treasurer shows as the total transferred by quietus on the cash book.

Property Tax Worksheet

In the first column please list all of the funds. The worksheet has several funds already listed. The cells are unprotected to enable the user to enter the funds pertaining to their county distribution. The funds listed must be exactly the same as the funds listed in Section B of the Settlement Form 105.

The second column, **Gross Property Tax for Distribution** enters the fund amounts for property tax from Section B of the Settlement Form 105. The total of this column must be exactly the same as the Section B Settlement Form 105 property tax column total. Also, the total of this column must agree with the gross property tax total of all Form 22 Certificates of Tax Distribution.

In the third column, **Less Property Tax Advances**, enter the property tax advance amounts as a positive number on the quietus worksheet. You should have previously verified the property tax advance amounts with the county treasurer. If you did not previously verify the amounts, you must verify the property tax advance amounts at this time. Also, the total of this column plus the total of the excise tax advances must agree with the tax advance total of all Form 22 Certificates of Tax Distribution.

In the fourth column, **Less Exam of Records**, enter the exam of records amounts the county paid to the State Board of Accounts for taxing unit’s examination of records. Enter this as a positive number on the quietus worksheet. Also, the total of this column must agree with the exam of records total of all Form 22 Certificates of Tax Distribution.

The fifth column, **Net Property Tax Distribution**, is the Gross Property Tax for Distribution less the property tax advances, less the exam of records. There is a formula embedded in the worksheet to calculate this total for you.

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Quietus Worksheet

(Continued)

Excise Tax Worksheet

The fund names will be carried over from the Property Tax Worksheet.

In the second column, **Gross Excise Tax for Distribution**, enter the Excise Tax from Section B on the Settlement Form 105. The total of this column must be exactly the same as the Section B Settlement Form 105 excise tax column total. Also, the total of this column must agree with the gross excise tax total of all Form 22 Certificates of Tax Distribution.

In the third column, **Excise Tax Advance**, enter the excise tax advance amounts as a positive number on the quietus worksheet. You should have previously verified the excise tax advance amounts with the county treasurer. If you did not previously verify the amounts you must verify the excise tax advance amounts at this time. Also, the total of this column plus the total of the property tax advances must agree with the tax advance total of all Form 22 Certificates of Tax Distribution.

The fourth column is the **Net Excise Tax for Distribution**. This is the sum of the gross excise tax for distribution less the excise tax advances. There is a formula embedded in the worksheet to calculate this total for you.

Scroll down to enter the Excise Tax Allocation Deduction Amount. The Excise Tax Allocation Deduction amount can be found on the Excise Tax Allocation Worksheet.

The “Total Excise Tax Quietus” amount will calculate for you.

Additional Property Tax Quietus

Overpayments from Overpayment Listing & 49TC Column 1 Reconciliation (if applicable)

Only enter data in this cell if your treasurer included overpayments with collections in column of the 49TC. If applicable, quietus this amount to the surplus tax fund. Rarely are overpayments included in column 1 of the Form 49TC. If applicable, this amount will be quietus to the Surplus Tax fund.

Non-Sufficient Funds (NSF) Checks or, if applicable, other Settlement adjustments from Line 41 of the Form 105

If the Line 41, Other Before Apportionment Adjustments, amount is a NSF check deduction, enter on this line of the quietus worksheet the NSF check amount. If applicable, this amount will be quietus to the corresponding fund.

If the settlement sheet Line 41, Other Before Apportionment Adjustments, amount is something other than an NSF check deduction and a quietus is applicable to the Line 41 amount, enter the Line 41 amount on this line of the quietus worksheet.

If the settlement sheet Line 41, Other Before Apportionment Adjustments, amount is something other than an NSF check deduction and a quietus is **not** applicable to the Line 41 amount, **do not** enter the Line 41 amount on this line of the quietus worksheet.

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Quietus Worksheet

(Continued)

Additional Property Tax Quietus (Continued)

Tax Refund (The amount should be the same as the Amount Refunded to Taxpayer Total of the Form 17TC and the Net Tax, Penalty, and Interest Column of the Refund Line of the Form 105)

Enter the amount from the Form 105, the Net Tax, Penalty and Interest Column of the Form 105. This amount must also agree with the Amount Refunded to Taxpayer **Total** of the 17TC. Quietus this amount to the County General fund.

Exam of Records from above and the Form 22

Enter the examination of records amount being subtracted from the distribution to the taxing units. This amount must also agree with the amount for examination of records listed in the upper portion of the quietus worksheet. Quietus this amount to the County General fund.

The next four lines are available for use if necessary. Quietus the amounts to the corresponding fund.

Total Additional Property Tax Quietus

This is the total of the additional property tax quietus. The quietus worksheet will calculate this total.

Total Property Tax Quietus (Net Property Tax for Distribution plus Additional Property Tax Quietus)

This is total of the net property tax for distribution in the upper section of the quietus worksheet plus the additional property tax quietus. The Quietus worksheet will calculate this total.

Treasurer's Cash (Property Tax)

Treasurer's Property Tax at Certification

Enter the property tax total of Column 3 of the 49TC.

Less: Total Property Tax Advance Amount

Enter the property tax advance amounts on this line. The amount entered does not include excise tax advances. You should have previously verified the property tax advance amounts with the county auditor. If you did not previously verify the amounts you must verify the property tax advance amounts at this time.

Plus: Late Payment Penalty on Special Assessments to be distributed

Enter the late payment penalties on special assessments that were collected. This total should agree with the amount on the 49TC Column 13 of the Special Assessment Penalties worksheet.

Equals: Net Property Tax at Certification

This is the result of subtracting the total property tax advance amount from the treasurer's property tax at certification. The worksheet will calculate this amount for you.

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Quietus Worksheet

(Continued)

The next three lines are available for use if necessary.

Total Treasurer's Cash Available for Settlement

This is the total of the Net Property Tax at certification plus all of the additional settlement credit amounts as applicable. The worksheet calculates this total for you.

Auditor's Total Property Tax Quietus (Net Property Tax for Distribution Plus Additional Property Tax Quietus)

There is a formula embedded to pull this amount from the property tax worksheet.

Balance Proof: Total Property Tax Quietus minus Treasurer's Cash Available for Settlement

This will be the total of the quietus for property taxes less the amount on the cashbook after adjustments for additional settlement credit amounts as applicable. The result of this calculation should be zero. The worksheet calculates this for you. If the result is not zero, you need to review all entries to be certain there were no data entry errors. The auditor and the treasurer are only in balance when this line of the quietus worksheet is equal to zero.

Additional Settlement Quietus

In this section enter all of the other type collections that need to be quietus and/or distributed with settlement. This may include Surplus Tax, Demand Fees, Tax Sale Costs, Conservancy District Collections, Sewer Liens, Weed Mowing Liens, among other possibilities. Not all of these types of additional collections may be applicable to your county. There are additional lines available to list any of the other collections to be distributed with settlement. DO NOT include Late Assessment Penalties on Special Assessments on the Additional Settlement Quietus worksheet.

At the bottom of the Additional Settlement Quietus is a cell for the "Total Additional Quietus." This is the total of the additional settlement quietus figures listed. The worksheet calculates this total for you.

Settlement Department Contact Information

For questions concerning the 2017 June Settlement process, please contact the Settlements Department at: Settlements@auditor.in.gov

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